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FOR INFORMATION

INTERIM FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1996, THE FIRST YEAR OF THE BIENNIUM 1996-1997

SUMMARY

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 1996, the first year of the biennium 1996-1997. The document, comprised of the financial report and 11 statements supported by 1 schedule, summarizes the financial results of transactions made in 1996. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the Administrative Committee on Coordination, the document is prepared to achieve the harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information are included in the notes to the financial statements.

* E/ICEF/1997/20.

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ABBREVIATIONS

ACC	Administrative Committee on Coordination
DHA	Department of Humanitarian Affairs (United Nations)
GCO	Greeting Card and related Operations
IFAD	International Fund for Agricultural Development
NGOs	non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
WFP	World Food Programme

I. INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1996

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of the accounts of UNICEF for the year ended 31 December 1996, the first year of the biennium 1996-1997, comprising 11 statements and 1 schedule. Of those, statements I, II, III and VII are now presented in line with the formats agreed upon by the Administrative Committee on Coordination (ACC) as a step towards the harmonization of the accounts of agencies in the United Nations system. The financial report provides the details of the financial results of UNICEF activities in 1996. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the year 1996 totalled $944 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 1996. Income comprised $551 million for general resources, $287 million for supplementary funds and $106 million in emergency contributions. The breakdown of UNICEF income by source is: 64 per cent ($607 million) from Governments; 32 per cent ($300 million) from fund-raising campaigns, greeting card income and individual donations; and 4 per cent ($34 million) from miscellaneous sources, including interest net of exchange rate revaluation of assets and liabilities. The amount of $3 million was contributed by the United Nations system.

Expenditures

3. UNICEF expenditures in the year 1996 were $921 million. This amount consisted of $428 million for programme cooperation from general resources, $272 million for programme cooperation from supplementary funds and $124 million for emergency relief and rehabilitation. The remaining expenditures of $97 million were for administrative services.

Donations-in-kind

4. Donations-in-kind valued by donors at $33 million were delivered by UNICEF to projects during 1996. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts not related to programmes approved by the UNICEF Executive Board and are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In 1996, UNICEF received cash or pledges of $105 million for these special accounts. Disbursements and obligations totaled $117 million, and $21 million were either returned to donors or approved by donors for other services.

Cash holdings

6. UNICEF has total cash of $436 million (which includes the unspent balances from special accounts in the amount of $57 million). An amount of $435 million is held in first-class banks, comprising $404 million in interest-bearing time deposit accounts and $31 million in current bank accounts. Cash-on-hand accounts amount to less than $1 million. The total cash holdings of UNICEF included $15.5 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During 1996, the Executive Board approved the amount of $1,133 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes $769 million in programmes to be funded from UNICEF general resources and $252 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1996. The total also includes $112 million for projects financed by pledges for emergency relief and rehabilitation.

(Signed) Carol Bellamy
Executive Director
UNITED NATIONS CHILDREN'S FUND

II FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1996

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES FOR THE YEAR ENDED 31 DECEMBER 1996

(Thousands of United States dollars)

		1996				1995
		General resources	Supplementary funds	Emergency relief & rehabilitation	Total	Total
INCOME						
Voluntary contributions						
Governments	(schedule 1)	364,354	161,945	80,593	606,892	655,304
Non-governments	(schedule 1)	429	125,864	23,537	149,830	175,385
Funds received under inter-organization arrangements	(schedule 1)		1,160	2,345	3,505	5,958
Greeting Card and related Operations	(note 3)	150,421			150,421	132,040
Other income						
Interest income		22,175			22,175	23,168
Miscellaneous income		24,079			24,079	13,295
Currency exchange adjustment		(10,135)	(1,754)	(894)	(12,783)	5,439
TOTAL INCOME		551,323	287,215	105,581	944,119	1,010,589
EXPENDITURES						
Programme cooperation		288,132	271,672	123,942	683,746	803,431
Programme support services	(statement VII)	140,315			140,315	108,764
Total programme cooperation		428,447	271,672	123,942	824,061	912,195
Administrative services	(statement VII)	97,047			97,047	99,457
TOTAL EXPENDITURES		525,494	271,672	123,942	921,108	1,011,652
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES		25,829	15,543	(18,361)	23,011	(1,063)
Write-offs/prior periods' adjustments	(note 6)	1,815	8,120	4,808	14,743	10,903
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES		24,014	7,423	(23,169)	8,268	(11,966)
Reserve balances, 1 January a/		28,703			28,703	28,752
Increase in reserves a/		68			68	(49)
Fund balances, 1 January		131,910	288,548	132,491	552,949	564,915
RESERVES AND FUND BALANCES, 31 DECEMBER		184,695	295,971	109,322	589,988	581,652

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

a/ In line with the practice in the United Nations system, the medical insurance plan previously included as part of the reserves is now included under liabilities. The comparative figures for 1995 have been modified accordingly.

(Signed) Ellen YAFFE
Controller

(Signed) Carol BELLAMY
Executive Director

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND RESERVES AND FUND BALANCES AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

		1996	1995
ASSETS	(note 7)		
Cash and term deposits			
Convertible currencies		420,003	410,604
Non-convertible currencies		15,533	13,289
Accounts receivable			
Contributions receivable		156,986	195,235
Other		149,604	159,471
Inventories		36,876	46,043
Buildings and equipment		13,796	12,912
TOTAL ASSETS		792,798	837,554
LIABILITIES			
Contributions received in advance		486	5,528
Unliquidated obligations		99,939	105,342
Accounts payable		31,920	36,428
Other funds and special accounts		57,259	97,732
Medical insurance plans a/		12,979	10,872
Other income received in advance		227	
TOTAL LIABILITIES		202,810	255,902
RESERVES AND FUND BALANCES			
Reserves			
For procurement services - staff and related cost		2,000	2,000
For insurance	(note 8)	131	131
For capital assets	(note 2)	26,640	26,572
Total reserves		28,771	28,703
Fund balances			
General resources		155,924	131,910
Supplementary funds		295,971	288,548
Emergency relief and rehabilitation		109,322	132,491
Total fund balances		561,217	552,949
TOTAL RESERVES AND FUND BALANCES		589,988	581,652
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		792,798	837,554

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

a/ In line with the practice in the United Nations system, the medical insurance plan previously shown under reserves is now shown under liabilities. The comparative figures for 1995 have been modified accordingly.

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

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STATEMENT III

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 1996

(Thousands of United States dollars)

		1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net excess (shortfall) of income over expenditure	(statement I)	8,268	(11,966)
Decrease in contributions receivable		38,249	3,879
Decrease in other accounts receivable		9,867	2,758
Decrease in other assets		9,167	6,422
Decrease in contributions received in advance		(5,042)	(68,826)
Increase (decrease) in accounts payable		(4,483)	4,147
Increase (decrease) in unliquidated obligations		(5,403)	10,819
Increase (decrease) in other liabilities		2,309	(3,549)
Increase (decrease) in balances on funds and special accounts		(40,473)	16,442
NET CASH FROM OPERATING ACTIVITIES		12,459	(39,874)
CASH FLOWS FROM OTHER SOURCES:			
(Increase) decrease in land and buildings		(884)	376
Increases (decrease) in reserves/other funds		68	(49)
NET CASH FROM OTHER SOURCES		(816)	327
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS		11,643	(39,547)
CASH AND TERM DEPOSITS, 1 JANUARY		423,893	463,440
CASH AND TERM DEPOSITS, 31 DECEMBER		435,536	423,893

STATEMENT IV

STATEMENT OF LIQUIDITY POSITION AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

	1996	1995
1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: a/		
Short-term assets		
Cash holdings b/	378276	326161
Contributions receivable for current and prior years	156986	195235
Accounts receivable advances and deposits	149604	159471
Inventories	36876	46042
Total short-term assets	721742	726909
Short-term liabilities		
Contributions for following years received in advance	486	5528
Accounts payable and other unliquidated obligations	132086	141770
Medical insurance plan c/	12979	10872
	145551	158170
Supplementary fund commitments	295971	288548
Emergency fund commitments	109322	132491
Total short-term liabilities	550844	579209
2. Change in UNICEF liquidity between 31 December 1996 and 31 December 1995		
Short-term assets	721742	726909
Short-term liabilities	550844	579209
	170898	147700
Increase in liquidity as at 31 December 1996	23198	
3. Liquidity ratio		
Short-term assets	721742	726909
Short-term liabilities	550844	579209
Ratio	1.31:1	1.25:1

a/ UNICEF liquidity policy recommends a year-end general resources convertible cash balance at least equal to 10 per cent of projected general resources income.

b/ Excludes cash held in special accounts of $57,259,019 in 1996.

c/ In line with the practice in the United Nations system, the medical insurance plan previously shown under reserves is now shown under liabilities. The comparative figures for 1995 have been modified accordingly.

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STATEMENT V

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

	General resources	Supplementary funds	Emergency relief and rehabilitation	Total
Unspent balances of programmes as at 1 January 1996	1,349,538	404,512	132,933	1,886,983
Approved at the Executive Board sessions a/				
New programmes	756,623			756,623
Made between Executive Board sessions b/	12,951	252,345	111,516	376,812
Write-off of pledges		(8,120)	(4,808)	(12,928)
Programme cancellations c/	(193,403)	(2)		(193,405)
	1,925,709	648,735	239,641	2,814,085
Expenditures	525,494	271,672	123,942	921,108
Unspent balances of programmes as at 31 December 1996	1,400,215	377,063	115,699	1,892,977
Fund balance as at 31 December 1996	155,924	295,971	109,322	561,217
Translation adjustment, 1987-1993		1,999	(159)	1,840
Subtotal	155,924	297,970	109,163	563,057
To be financed from future income	1,244,291	79,096	6,536	1,329,920

a/ E/ICEF/1996/P/L.43, E/ICEF/1996/P/L.43/Add.2, E/ICEF/1995/9/Rev.1 and E/ICEF/1996/AB/L.5.
b/ 1996 GCO programme budget allotments arising from GCO income.
c/ E/ICEF/1996/P/L.43/Add.1 (Notes). Programme cancellations of $193.403 million represent unspent balances in the amounts approved by the Executive Board for various programme recommendations which expired in 1995 and 1996.

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STATEMENT VI

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
AFRICA					
Angola	14,262,359	20,959,698	35,222,057	15,324,866	19,897,191
Benin	5,977,475	3,085,603	9,063,078	2,062,788	7,000,290
Botswana	4,346,059	1,304,114	5,650,173	862,323	4,787,850
Burkina Faso	18,885,491	2,997,392	21,882,883	4,016,289	17,866,594
Burundi	5,865,463	5,195,224	11,060,687	6,475,781	4,584,906
Cameroon	4,590,195	582,149	5,172,344	1,295,301	3,877,043
Cape Verde	3,291,476	880,596	4,172,072	781,924	3,390,148
Central African Republic	2,693,074	5,242,604	7,935,678	1,410,829	6,524,849
Chad	11,459,744	2,153,871	13,613,615	3,264,072	10,349,543
Comoros	745,506	3,860,859	4,606,365	610,892	3,995,473
Congo	1,704,453	1,510,539	3,214,992	1,034,366	2,180,626
Cote D'Ivoire	1,942,807	10,560,175	12,502,982	1,849,441	10,653,541
Equatorial Guinea	2,753,033	405,590	3,158,623	924,759	2,233,864
Eritrea	24,113,510	2,781,086	26,894,596	8,672,758	18,221,838
Ethiopia	66,476,461	5,518,957	71,995,418	17,328,577	54,666,841
Gabon	1,820,297	2,834,002	4,654,209	714,471	3,939,828
Gambia	2,137,984	1,729,227	3,867,211	1,328,571	2,538,640
Ghana	20,146,514	1,033,428	21,179,942	5,409,670	15,770,272
Guinea	3,786,328	9,263,176	13,049,504	3,134,955	9,914,549
Guinea-Bissau	4,328,021	1,144,867	5,472,888	1,784,519	3,688,369
Kenya	19,003,992	688,305	19,692,297	5,707,747	13,984,550
Lesotho	2,172,679	5,034,749	7,207,428	1,158,729	6,048,699
Liberia	8,903,700	5,267,682	14,171,382	4,717,566	9,453,816
Madagascar	17,622,505	1,981,709	19,604,214	4,567,021	15,037,193
Malawi	7,984,080	19,151,035	27,135,115	7,090,862	20,044,253
Mali	10,802,334	5,700,494	16,502,828	5,605,805	10,897,023
Mauritania	4,132,385	1,560,071	5,692,456	2,733,691	2,958,765
Mauritius	3,858,431	(58,849)	3,799,582	590,047	3,209,535
Mozambique	43,851,139	2,897,396	46,748,535	14,287,708	32,460,827
Namibia	5,000,615	6,209,018	11,209,633	3,626,147	7,583,486
Niger	15,125,342	1,411,799	16,537,141	4,534,107	12,003,034
Nigeria	24,442,891	60,580,520	85,023,411	14,016,143	71,007,268
Rwanda	31,830,312	15,189,063	47,019,375	22,084,449	24,934,926
Sao Tome and Principe	1,255,320	3,393,137	4,648,457	888,305	3,760,152
Senegal	8,072,908	6,349,915	14,422,823	5,012,554	9,410,269

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Sierra Leone	5,588,146	1,707,134	7,295,280	3,136,087	4,159,193
Somalia	17,952,869	10,994,562	28,947,431	13,992,691	14,954,740
South Africa	2,689,133	7,323,717	10,012,850	2,035,675	7,977,175
Swaziland	4,078,742	704,665	4,783,407	783,031	4,000,376
Togo	2,249,891	4,851,570	7,101,461	1,424,772	5,676,689
Uganda	44,754,248	11,134,338	55,888,586	11,863,511	44,025,075
United Republic of Tanzania	13,287,065	35,325,516	48,612,581	9,175,552	39,437,029
Zaire	15,635,937	4,454,611	20,090,548	9,647,062	10,443,486
Zambia	10,322,364	14,944,148	25,266,512	8,076,030	17,190,482
Zimbabwe	18,635,798	3,653,810	22,289,608	5,364,314	16,925,294
Regional	1,102,053	11,805,003	12,907,056	908,954	11,998,102
Area total	541,681,129	325,298,275	866,979,404	241,315,712	625,663,692
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,122,967	6,872,653	9,995,620	2,501,132	7,494,488
Belize	688,056	3,750,000	4,438,056	586,553	3,851,503
Bolivia	8,582,280	3,314,172	11,896,452	6,024,865	5,871,587
Brazil	21,128,912	21,018,797	42,147,709	20,957,391	21,190,318
Chile	981,720	5,024,351	6,006,071	804,198	5,201,873
Colombia	4,508,101	694,450	5,202,551	2,369,820	2,832,731
Costa Rica	818,694	3,826,308	4,645,002	690,917	3,954,085
Cuba	2,763,502	5,916,624	8,680,126	2,984,289	5,695,837
Dominica	7,590		7,590		7,590
Dominican Republic	848,589	5,574,005	6,422,594	1,093,661	5,328,933
Ecuador	6,826,691	1,318,643	8,145,334	3,058,537	5,086,797
El Salvador	1,595,628	5,000,000	6,595,628	1,077,397	5,518,231
Guatemala	1,611,618	6,140,999	7,752,617	1,481,347	6,271,270
Guyana	3,401,726	86,923	3,488,649	897,090	2,591,559
Haiti	10,850,917	3,495,152	14,346,069	8,883,523	5,462,546
Honduras	1,410,888	5,081,284	6,492,172	1,476,852	5,015,320
Jamaica	1,682,264	4,256,620	5,938,884	1,382,861	4,556,023
Mexico	5,302,167	8,333,472	13,635,639	4,545,217	9,090,422
Nicaragua	2,525,500	8,504,251	11,029,751	1,652,129	9,377,622
Panama	649,236	3,750,000	4,399,236	628,775	3,770,461
Paraguay	4,503,836	161,359	4,665,195	1,077,087	3,588,108
Peru	2,429,230	10,055,451	12,484,681	5,936,894	6,547,787
Uruguay	1,354,500	4,126,990	5,481,490	713,603	4,767,887
Venezuela	620,966	1,612,286	2,233,252	1,119,208	1,114,044
Regional	16,821,405	1,757,919	18,579,324	11,416,019	7,163,305
Area total	105,036,983	119,672,709	224,709,692	83,359,365	141,350,327

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STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
EAST ASIA AND THE PACIFIC					
Cambodia	6,240,839	20,127,002	26,367,841	8,699,463	17,668,378
China	105,106,978	(884,128)	104,222,850	17,297,031	86,925,819
Democratic People's Republic of Korea	4,184,747	1,909,000	6,093,747	3,111,624	2,982,123
Indonesia	73,555,519	761,391	74,316,910	11,022,325	63,294,585
Lao People's Democratic Republic	5,502,822	2,123,271	7,626,093	3,767,169	3,858,924
Malaysia	806,787	2,949,773	3,756,560	750,828	3,005,732
Mongolia	1,117,191	3,648,816	4,766,007	843,773	3,922,234
Myanmar	34,485,739	2,145,982	36,631,721	7,116,797	29,514,924
Pacific Island countries	2,699,935	7,739,936	10,439,871	1,906,521	8,533,350
Papua New Guinea	2,099,186	(6,099)	2,093,087	918,938	1,174,149
Philippines	27,514,406	2,492,815	30,007,221	7,397,990	22,609,231
Republic of Korea	23,430		23,430		23,430
Thailand	6,880,543	1,899,643	8,780,186	2,004,225	6,775,961
Viet Nam	49,054,789	2,471,838	51,526,627	11,645,479	39,881,148
Area total	319,272,911	47,379,240	366,652,151	76,482,163	290,169,988
SOUTH ASIA					
Afghanistan	26,853,437	4,761,896	31,615,333	8,965,936	22,649,397
Bangladesh	107,995,545	4,780,655	112,776,200	22,412,341	90,363,859
Bhutan	2,510,885	5,049,536	7,560,421	1,840,131	5,720,290
India	97,412,044	47,724,800	145,136,844	60,495,474	84,641,370
Maldives	2,391,430		2,391,430	710,126	1,681,304
Nepal	11,584,416	22,760,561	34,344,977	7,774,964	26,570,013
Pakistan	25,356,558	12,044,648	37,401,206	10,177,880	27,223,326
Sri Lanka	4,684,887	7,087,673	11,772,560	4,651,672	7,120,888
Area total	278,789,202	104,209,769	382,998,971	117,028,524	265,970,447
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,670,542	(895,197)	2,775,345	984,124	1,791,221
Djibouti	2,411,392	749,235	3,160,627	956,073	2,204,554
Egypt	27,176,867	4,418,871	31,595,738	5,245,173	26,350,565
Iran (Islamic Republic of)	2,370,733	21,384	2,392,117	1,145,509	1,246,608

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Iraq	19,414,021	16,609,033	36,023,054	15,918,251	20,104,803
Jordan	3,054,961	37,411	3,092,372	1,304,386	1,787,986
Kuwait	102,147	(60,075)	42,072		42,072
Lebanon	1,327,617	6,387,071	7,714,688	1,760,531	5,954,157
Morocco	3,277,770	8,254,614	11,532,384	2,343,076	9,189,308
Oman	1,381,835	3,346,454	4,728,289	726,357	4,001,932
Palestinian children and mothers	8,678,274	1,386,570	10,064,844	3,899,787	6,165,057
Sudan	25,420,903	37,712,815	63,133,718	28,345,499	34,788,219
Syrian Arab Republic	5,199,283	(144,545)	5,054,738	675,201	4,379,537
Tunisia	1,029,291	5,634,392	6,663,683	965,647	5,698,036
Yemen	8,934,209	290,713	9,224,922	3,119,850	6,105,072
Regional	18,460	(18,064)	396		396
Area total	113,468,305	83,730,682	197,196,967	67,389,464	129,809,523
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	2,033,654	5,297,485	7,331,139	1,853,006	5,478,133
Armenia	5,317,724	671,500	5,989,224	1,873,104	4,116,120
Azerbaijan	5,322,805	1,225,005	6,547,810	2,603,480	3,944,330
Belarus	62,428		62,428	53,580	8,848
Bosnia and Herzegovina	7,280,200	15,458,609	22,738,809	11,465,206	11,273,603
Bulgaria	548		548		548
Croatia	2,400,203	2,882,812	5,283,015	3,466,340	1,816,675
Federal Republic of Yugoslavia	2,169,086	3,161,732	5,330,818	2,698,126	2,632,692
Georgia	1,205,816	6,370,922	7,576,738	1,996,501	5,580,237
Kazakstan	5,689,239	429,629	6,118,868	1,833,375	4,285,493
Kyrgyzstan	4,621,413	169,137	4,790,550	1,149,907	3,640,643
Latvia	16,546		16,546	15,304	1,242
Republic of Moldova	1,024,958	3,750,443	4,775,401	664,192	4,111,209
Romania	5,570,331	442,860	6,013,191	2,028,027	3,985,164
Russian Federation	132,885	(140,167)	(7,282)	49,864	(57,146)
Tajikistan	6,465,650	2,054,430	8,520,080	2,609,748	5,910,332
The former Yugoslav Republic of Macedonia	1,358,399	2,891,902	4,250,301	1,358,391	2,891,910
Turkey	3,681,253	3,961,869	7,643,122	2,173,572	5,469,550
Turkmenistan	4,887,284	371,112	5,258,396	1,388,622	3,869,774
Ukraine	653,899		653,899	422,956	230,943
Union of Soviet Socialist Republics (former)	28,099		28,099	47,714	(19,615)
Uzbekistan	7,590,902	542,475	8,133,377	2,845,889	5,287,488

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STATEMENT VI (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Yugoslavia (former)	3,138,679	(591,934)	2,546,745	2,177,198	369,547
Yugoslavia, (former) (new area programme from 1994)	(451,633)	162,272	(289,361)	(456,062)	166,701
Regional	3,950,994		3,950,994	770,765	3,180,229.00
Area total	74,151,362	49,112,093	123,263,455	45,088,805	78,174,650
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	11,366,400	(11,746,815)	(380,415)	(380,415)	
Regional funds	36,203,837	(5,430,871)	30,772,966	12,582,068	18,190,898
Programme Funds for the 1990s Goals	72,334,874	(6,835,483)	65,499,391	38,453,303	27,046,088
Emergency Programme Fund a/	29,818,451	(5,343,834)	24,474,617	634,784	23,839,833
International Child Development Centre	3,186,661	7,168,654	10,355,315	1,767,378	8,587,937
Maurice Pate Memorial Fund		25,000	25,000	25,000	
Total global assistance	152,910,223	(22,163,349)	130,746,874	53,082,118	77,664,756
TOTAL PROGRAMME ASSISTANCE	1,585,310,115	707,239,419	2,292,549,534	683,746,151	1,608,803,383
Programme support services	162,924,550	118,704,999	281,629,549	140,315,243	141,314,306
Administrative services	138,748,343	101,158,309	239,906,652	97,047,015	142,859,637
TOTAL BUDGET	301,672,893	219,863,308	521,536,201	237,362,258	284,173,943
TOTAL ASSISTANCE	1,886,983,008	927,102,727	2,814,085,735	921,108,409	1,892,977,326

a/ In 1996, the Executive Director made a total allocation of $1,548,893.88 from the Emergency Programme Fund as follows: $40,291.26 to Guyana; $843,309.11 to Burundi, $158,500.00 to Iraq; $350,000.00 to the Niger, $129,793.51 to Nigeria and $27,000.00 to Zimbabwe.

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STATEMENT VI - 1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
AFRICA					
Angola	3,958,365	4,741,635	8,700,000	2,885,768	5,814,232
Benin	3,375,098	(576)	3,374,522	971,084	2,403,438
Botswana	4,346,059	(7,010)	4,339,049	739,735	3,599,314
Burkina Faso	14,616,495	(616,495)	14,000,000	1,850,714	12,149,286
Burundi	2,808,385	(110)	2,808,275	1,419,741	1,388,534
Cameroon	3,350,149	(528,317)	2,821,832	846,018	1,975,814
Cape Verde	2,988,517	(1)	2,988,516	511,727	2,476,789
Central African Republic	2,284,748	3,744,100	6,028,848	1,028,848	5,000,000
Chad	8,740,121	(237,138)	8,502,983	1,530,563	6,972,420
Comoros	735,322	3,747,480	4,482,802	590,328	3,892,474
Congo	1,546,499	1,254,587	2,801,086	801,086	2,000,000
Cote d'Ivoire	1,762,702	10,263,198	12,025,900	1,743,376	10,282,524
Equatorial Guinea	2,398,777	(1,206)	2,397,571	675,812	1,721,759
Eritrea	8,826,973	(1,452,826)	7,374,147	882,796	6,491,351
Ethiopia	54,562,444	(28,252)	54,534,192	10,464,613	44,069,579
Gabon	1,658,408	2,635,943	4,294,351	564,292	3,730,059
Gambia	792,608	1,499,991	2,292,599	654,117	1,638,482
Ghana	15,665,596	(665,596)	15,000,000	2,495,325	12,504,675
Guinea	1,886,365	7,399,250	9,285,615	1,597,270	7,688,345
Guinea-Bissau	1,829,130		1,829,130	841,653	987,477
Kenya	14,483,261	(20,649)	14,462,612	4,762,575	9,700,037
Lesotho	1,135,858	4,999,433	6,135,291	694,574	5,440,717
Liberia	1,155,202	2,000,000	3,155,202	1,021,969	2,133,233
Madagascar	16,032,584	(169,367)	15,863,217	2,381,800	13,481,417
Malawi	3,947,103	14,750,000	18,697,103	3,130,582	15,566,521
Mali	8,893,777	(11,041)	8,882,736	3,302,114	5,580,622
Mauritania	2,366,018	(4,772)	2,361,246	933,308	1,427,938
Mauritius	3,858,431	(61,974)	3,796,457	586,922	3,209,535
Mozambique	27,878,364	138,514	28,016,878	7,312,137	20,704,741
Namibia	1,357,786	5,000,000	6,357,786	821,238	5,536,548
Niger	9,591,011		9,591,011	2,422,642	7,168,369
Nigeria	22,605,689	60,849,583	83,455,272	13,729,289	69,725,983
Rwanda	3,512,422		3,512,422	1,044,935	2,467,487
Sao Tome and Principe	1,107,096	3,392,904	4,500,000	750,862	3,749,138

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STATEMENT VI - 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Senegal	2,672,274	3,870,268	6,542,542	1,389,221	5,153,321
Sierra Leone	3,826,580	(158,525)	3,668,055	1,472,793	2,195,262
Somalia	3,646,874	4,494,680	8,141,554	3,041,789	5,099,765
South Africa	2,158,360	5,200,000	7,358,360	1,500,913	5,857,447
Swaziland	3,746,201	(8,140)	3,738,061	538,779	3,199,282
Togo	1,179,704	4,649,997	5,829,701	828,918	5,000,783
Uganda	28,739,342	31,361	28,770,703	4,615,865	24,154,838
United Republic of Tanzania	9,783,066	31,701,603	41,484,669	5,928,518	35,556,151
Zaire	14,603,184	(514,446)	14,088,738	5,915,660	8,173,078
Zambia	1,589,380	11,091,000	12,680,380	2,344,110	10,336,270
Zimbabwe	7,381,948	(109,326)	7,272,622	936,608	6,336,014
Area total	335,384,276	182,859,760	518,244,036	104,502,987	413,741,049
THE AMERICAS AND THE CARIBBEAN					
Argentina	1,191,511	5,117,756	6,309,267	1,041,464	5,267,803
Belize	688,056	3,750,000	4,438,056	586,553	3,851,503
Bolivia	2,479,436	39,090	2,518,526	1,110,663	1,407,863
Brazil	9,445,137	5,474,521	14,919,658	4,623,953	10,295,705
Chile	980,495	5,000,000	5,980,495	804,198	5,176,297
Colombia	3,365,268	522,066	3,887,334	1,342,699	2,544,635
Costa Rica	818,694	3,750,000	4,568,694	632,450	3,936,244
Cuba	1,118,952	4,758,540	5,877,492	775,411	5,102,081
Dominican Republic	848,589	5,174,005	6,022,594	912,495	5,110,099
Ecuador	3,030,010	315,205	3,345,215	1,015,623	2,329,592
El Salvador	1,363,512	5,000,000	6,363,512	847,364	5,516,148
Guatemala	886,396	5,019,200	5,905,596	829,482	5,076,114
Guyana	3,071,267		3,071,267	755,217	2,316,050
Haiti	3,603,900	(443)	3,603,457	1,452,157	2,151,300
Honduras	182,723	4,680,232	4,862,955	798,501	4,064,454
Jamaica	914,173	3,761,342	4,675,515	552,189	4,123,326
Mexico	50,871	6,587,226	6,638,097	1,387,622	5,250,475
Nicaragua	1,041,602	5,119,000	6,160,602	849,803	5,310,799
Panama	649,236	3,750,000	4,399,236	628,775	3,770,461
Paraguay	4,397,658	33,234	4,430,892	970,909	3,459,983
Peru	(85,131)	5,830,444	5,745,313	1,411,721	4,333,592
Uruguay	1,252,873	4,048,865	5,301,738	611,977	4,689,761
Venezuela	223,457	1,618,643	1,842,100	805,756	1,036,344
Regional	1,913,315	87,212	2,000,527	953,361	1,047,166
Area total	43,432,000	79,436,138	122,868,138	25,700,343	97,167,795

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STATEMENT VI - 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
EAST ASIA AND THE PACIFIC					
Cambodia	934,971	10,638,796	11,573,767	2,261,861	9,311,906
China	103,539,976	40,328	103,580,304	18,350,949	85,229,355
Democratic People's Republic of Korea	3,371,551		3,371,551	852,041	2,519,510
Indonesia	61,942,544	368,229	62,310,773	8,014,482	54,296,291
Lao People's Democratic Republic	1,534,717	1,039,623	2,574,340	1,045,349	1,528,991
Malaysia	806,786	2,949,773	3,756,559	750,828	3,005,731
Mongolia	952,815	3,401,299	4,354,114	604,113	3,750,001
Myanmar	32,932,865	(97,510)	32,835,355	5,336,805	27,498,550
Papua New Guinea	2,017,537	(3,359)	2,014,178	868,914	1,145,264
Philippines	13,377,615	390,054	13,767,669	3,000,711	10,766,958
Thailand	6,302,339	272,761	6,575,100	1,401,504	5,173,596
Viet Nam	45,837,922	(1,846,714)	43,991,208	7,108,715	36,882,493
Pacific island countries	1,573,592	7,000,000	8,573,592	1,105,577	7,468,015
Area total	275,125,230	24,153,280	299,278,510	50,701,849	248,576,661
SOUTH ASIA					
Afghanistan	24,566,357	(566,357)	24,000,000	5,025,416	18,974,584
Bangladesh	93,145,532	(5,136,668)	88,008,864	14,063,879	73,944,985
Bhutan	1,260,616	5,000,000	6,260,616	1,245,069	5,015,547
India	24,737,748	46,723,163	71,460,911	33,542,710	37,918,201
Maldives	2,240,349		2,240,349	574,164	1,666,185
Nepal	6,069,501	18,400,000	24,469,501	4,051,192	20,418,309
Pakistan	22,493,461	11,633,282	34,126,743	9,668,965	24,457,778
Sri Lanka	1,052,352	5,091,671	6,144,023	1,121,150	5,022,873
Area total	175,565,916	81,145,091	256,711,007	69,292,545	187,418,462
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,076,480	(1,065,645)	2,010,835	570,728	1,440,107
Djibouti	2,316,993	(10,513)	2,306,480	657,194	1,649,286
Egypt	25,369,709	22,821	25,392,530	3,845,142	21,547,388
Iran (Islamic Republic of)	2,366,335	21,384	2,387,719	1,141,112	1,246,607
Iraq	1,639,834	1,987,770	3,627,604	797,324	2,830,280

STATEMENT VI - 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Jordan	2,230,255	40,522	2,270,777	690,420	1,580,357
Lebanon	756,899	5,339,842	6,096,741	978,834	5,117,907
Morocco	2,851,054	7,541,209	10,392,263	2,022,487	8,369,776
Oman	1,378,636	3,346,454	4,725,090	725,090	4,000,000
Palestinian children and mothers	3,971,584	(107,677)	3,863,907	1,649,440	2,214,467
Sudan	6,208,722	19,678,964	25,887,686	6,123,713	19,763,973
Syrian Arab Republic	5,199,283	(149,376)	5,049,907	673,482	4,376,425
Tunisia	1,009,571	5,033,158	6,042,729	916,659	5,126,070
Yemen	7,573,688	21,992	7,595,680	2,389,678	5,206,002
Area total	65,949,043	41,700,905	107,649,948	23,181,303	84,468,645
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	660,789	4,172,786	4,833,575	783,071	4,050,504
Armenia	4,078,207		4,078,207	742,694	3,335,513
Azerbaijan	3,998,479		3,998,479	764,406	3,234,073
Bosnia and Herzegovina		5,025,000	5,025,000	1,455,774	3,569,226
Georgia	91,285	4,758,715	4,850,000	687,421	4,162,579
Kazakstan	3,912,039		3,912,039	737,693	3,174,346
Kyrgyzstan	3,893,067		3,893,067	687,088	3,205,979
Republic of of Moldova	906,023	3,750,000	4,656,023	621,217	4,034,806
Romania	3,899,404		3,899,404	1,066,422	2,832,982
Russian Federation		(113)	(113)	(113)	
Tajikistan	4,806,977		4,806,977	729,000	4,077,977
The former Yugoslav Republic of Macedonia		2,175,000	2,175,000	548,432	1,626,568
Turkey	3,271,027	3,805,048	7,076,075	1,702,577	5,373,498
Turkmenistan	3,907,261		3,907,261	688,103	3,219,158
Uzbekistan	5,058,485		5,058,485	1,005,785	4,052,700
Yugoslavia (former) (new area programme from 1994)	(511,191)	(10,449)	(521,640)	(521,679)	39
Regional	3,873,699		3,873,699	689,731	3,183,968
Area total	41,845,551	23,675,987	65,521,538	12,367,622	53,133,916
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	11,366,400	(11,746,816)	(380,416)	(380,416)	
Regional funds	23,122,831	(12,309,992)	10,812,839	3,119,436	7,693,403

STATEMENT VI - 1 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Programme Funds for the 1990s Goals	46,254,964	(47,287,819)	(1,032,855)	(1,033,858)	1,003
Emergency Programme Fund	29,818,451	(5,343,834)	24,474,617	634,784	23,839,833
Maurice Pate Memorial Fund		25,000	25,000	25,000	
Total global assistance	110,562,646	(76,663,461)	33,899,185	2,364,946	31,534,239
TOTAL PROGRAMME ASSISTANCE	1,047,864,662	356,307,700	1,404,172,362	288,131,595	1,116,040,767
Programme support services	162,924,550	118,704,999	281,629,549	143,511,738	138,117,811
Administrative services	138,748,343	101,158,309	239,906,652	97,047,015	142,859,637
Recovery from packing and assembly activities				(3,198,495)	3,198,495
TOTAL BUDGET	301,672,893	219,863,308	521,536,201	237,362,258	284,173,943
TOTAL ASSISTANCE	1,349,537,555	576,171,008	1,925,708,563	525,493,853	1,400,214,710

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STATEMENT VI - 2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
AFRICA					
Angola	1,783,228	7,141,825	8,925,053	2,882,233	6,042,820
Benin	2,590,968	3,086,180	5,677,148	1,091,704	4,585,444
Botswana		1,311,124	1,311,124	122,587	1,188,537
Burkina Faso	4,268,967	3,613,889	7,882,856	2,165,546	5,717,310
Burundi	786,343	234,529	1,020,872	672,766	348,106
Cameroon	1,240,046	1,110,467	2,350,513	449,283	1,901,230
Cape Verde	302,960	880,595	1,183,555	270,197	913,358
Central African Republic	408,326	1,498,504	1,906,830	381,981	1,524,849
Chad	2,712,915	2,189,458	4,902,373	1,621,818	3,280,555
Comoros	10,184	113,379	123,563	20,563	103,000
Congo	157,953	255,954	413,907	233,281	180,626
Cote D'Ivoire	161,533	296,977	458,510	106,065	352,445
Equatorial Guinea	354,256	406,796	761,052	248,948	512,104
Eritrea	14,959,909	4,331,262	19,291,171	7,671,231	11,619,940
Ethiopia	9,391,128	4,630,817	14,021,945	5,171,559	8,850,386
Gabon	161,888	198,060	359,948	150,179	209,769
Gambia	1,345,374	229,239	1,574,613	674,454	900,159
Ghana	4,480,919	1,699,024	6,179,943	2,914,345	3,265,598
Guinea	1,699,965	1,863,924	3,763,889	1,537,685	2,226,204
Guinea-Bissau	2,498,889	1,144,869	3,643,758	942,867	2,700,891
Kenya	681,131	1,099,819	1,780,950	407,385	1,373,565
Lesotho	1,010,231	35,315	1,045,546	454,934	590,612
Liberia	2,147,337	1,194,407	3,341,744	319,766	3,021,978
Madagascar	1,434,837	2,151,075	3,585,912	2,033,107	1,552,805
Malawi	3,944,107	4,440,101	8,384,208	3,895,139	4,489,069
Mali	1,895,346	5,711,535	7,606,881	2,298,047	5,308,834
Mauritania	1,766,366	1,564,844	3,331,210	1,800,383	1,530,827
Mauritius		3,125	3,125	3,125	
Mozambique	13,904,161	3,501,289	17,405,450	6,177,823	11,227,627
Namibia	3,581,659	1,209,018	4,790,677	2,773,662	2,017,015
Niger	5,533,631	1,411,798	6,945,429	2,110,763	4,834,666
Nigeria	1,837,201	(547,375)	1,289,826	16,151	1,273,675
Rwanda	93,003		93,003	66,605	26,398
Sao Tome and Principe	148,225	233	148,458	137,445	11,013
Senegal	5,400,634	2,479,647	7,880,281	3,623,333	4,256,948
Sierra Leone	173,092	399,612	572,704	108,670	464,034

STATEMENT VI -2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Somalia	4,429,056	6,902,915	11,331,971	4,653,116	6,678,855
South Africa	530,772	2,123,718	2,654,490	534,762	2,119,728
Swaziland	332,542	712,804	1,045,346	244,252	801,094
Togo	1,070,187	201,572	1,271,759	595,854	675,905
Uganda	16,013,281	11,102,977	27,116,258	7,246,915	19,869,343
United Republic of Tanzania	3,503,998	3,179,567	6,683,565	3,062,850	3,620,715
Zaire	715,456	1,866,887	2,582,343	1,649,171	933,172
Zambia	8,069,950	3,420,339	11,510,289	4,774,628	6,735,661
Zimbabwe	7,494,635	4,039,504	11,534,139	2,859,321	8,674,818
Regional	1,066,068	489,201	1,555,269	561,102	994,167
Area total	136,312,677	94,930,799	231,243,476	81,737,801	149,505,875
THE AMERICAS AND THE CARIBBEAN					
Argentina	1,931,456	1,754,897	3,686,353	1,459,668	2,226,685
Bolivia	6,102,844	3,275,081	9,377,925	4,914,201	4,463,724
Brazil	11,683,776	15,544,276	27,228,052	16,333,439	10,894,613
Chile	1,225	24,351	25,576		25,576
Colombia	1,142,832	172,385	1,315,217	1,027,121	288,096
Cuba	1,644,551	1,158,083	2,802,634	2,208,879	593,755
Dominica	7,590		7,590		7,590
Dominican Republic		400,000	400,000	181,165	218,835
Ecuador	3,796,681	1,003,438	4,800,119	2,042,914	2,757,205
El Salvador	232,117		232,117	230,033	2,084
Guatemala	725,222	1,121,800	1,847,022	651,865	1,195,157
Guyana	330,459	76,923	407,382	132,051	275,331
Haiti	5,346,131	3,500,863	8,846,994	5,784,362	3,062,632
Honduras	1,228,165	401,052	1,629,217	678,351	950,866
Jamaica	768,091	495,277	1,263,368	830,671	432,697
Mexico	5,251,297	1,746,245	6,997,542	3,157,595	3,839,947
Nicaragua	1,483,899	3,385,251	4,869,150	802,327	4,066,823
Paraguay	106,178	128,125	234,303	106,178	128,125
Peru	2,514,361	4,225,006	6,739,367	4,525,172	2,214,195
Uruguay	101,626	78,125	179,751	101,626	78,125
Venezuela	397,508	(6,356)	391,152	313,452	77,700
Regional	14,908,089	1,670,707	16,578,796	10,462,658	6,116,138
Area total	59,704,098	40,155,529	99,859,627	55,943,728	43,915,899

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STATEMENT VI -2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
EAST ASIA AND THE PACIFIC					
Cambodia	5,304,757	9,488,205	14,792,962	6,436,491	8,356,471
China	1,567,001	(1,182,989)	384,012	(1,311,838)	1,695,850
Indonesia	11,612,975	393,162	12,006,137	3,007,843	8,998,294
Lao People's Democratic Republic	3,968,104	1,083,647	5,051,751	2,721,819	2,329,932
Mongolia	164,376	247,518	411,894	239,660	172,234
Myanmar	1,552,873	2,243,493	3,796,366	1,779,992	2,016,374
Pacific Island countries	1,126,343	739,936	1,866,279	800,944	1,065,335
Papua New Guinea	81,649	(2,739)	78,910	50,024	28,886
Philippines	14,135,210	2,102,761	16,237,971	4,395,698	11,842,273
Republic of Korea	23,431		23,431		23,431
Thailand	577,645	1,626,882	2,204,527	802,160	1,802,367
Viet Nam	3,216,866	4,318,553	7,535,419	4,536,764	2,998,655
Area total	43,331,230	21,058,429	64,389,659	23,259,557	41,130,102
SOUTH ASIA					
Afghanistan	247,925	2,134,625	2,382,550	1,027,258	1,355,292
Bangladesh	14,773,460	9,947,536	24,720,996	8,314,726	16,406,270
Bhutan	1,250,270	49,536	1,299,806	595,062	704,744
India	72,518,915	1,001,635	73,520,550	26,917,713	46,602,837
Maldives	151,081		151,081	135,962	15,119
Nepal	5,520,269	4,360,562	9,880,831	3,721,608	6,159,223
Pakistan	2,835,469	414,206	3,249,675	508,209	2,741,466
Sri Lanka	3,618,207	2,009,789	5,627,996	3,530,011	2,097,985
Area total	100,915,596	19,917,889	120,833,485	44,750,549	76,082,936
MIDDLE EAST AND NORTH AFRICA					
Algeria	594,063	170,448	764,511	413,397	351,114
Djibouti	94,069	759,748	853,817	298,878	554,939
Egypt	1,807,158	4,396,049	6,203,207	1,400,031	4,803,176
Iraq	333,294	190,270	523,564	167,020	356,544
Jordan	807,756	(3,110)	804,646	607,627	197,019
Lebanon	547,282	287,293	834,575	490,031	344,544
Morocco	426,716	713,405	1,140,121	320,590	819,531
Oman	3,199		3,199	1,267	1,932
Palestinian children and mothers	4,706,689	1,494,248	6,200,937	2,250,348	3,950,589
Sudan	2,562,607	1,417,690	3,980,297	2,972,184	1,008,113
Syrian Arab Republic		4,831	4,831	1,719	3,112

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STATEMENT VI -2 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
Tunisia	19,721	601,233	620,954	48,988	571,966
Yemen	337,339	725,637	1,062,976	278,573	784,403
Regional	16,459	(16,064)	395		395
Area total	12,258,352	10,739,678	22,998,030	9,250,653	13,747,377
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	1,372,268	661,772	2,034,040	947,595	1,086,445
Armenia	102,052	384,740	486,792	142,781	344,011
Azerbaijan	148,042	117,446	265,488	106,932	158,556
Croatia	72		72		72
Federal Republic of Yugoslavia	63,458		63,458	58,062	5,396
Georgia	401,460	359,692	761,152	349,812	411,340
Kazakstan	1,283,604	136,129	1,419,733	429,766	989,967
Kyrgyzstan	661,762	169,137	830,899	442,920	387,979
Republic of Moldova		7,900	7,900		7,900
Romania	1,637,853	443,648	2,081,501	993,086	1,088,415
Tajikistan	672,992		672,992	348,360	324,632
Turkey	401,656	156,821	558,477	470,072	88,405
Turkmenistan	680,022	91,175	771,197	264,856	506,341
Uzbekistan	2,232,416	392,476	2,624,892	1,460,458	1,164,434
Area total	9,657,657	2,920,936	12,578,593	6,014,700	6,563,893
GLOBAL ASSISTANCE					
Regional funds	13,077,605	6,879,121	19,956,726	9,462,632	10,494,094
Programme Funds for the 1990s Goals	26,068,173	40,452,336	66,520,509	39,485,546	27,034,963
International Child Development Centre	3,186,661	7,168,655	10,355,316	1,767,378	8,587,938
Total global assistance	42,332,439	54,500,112	96,832,551	50,715,556	46,116,995
TOTAL PROGRAMME ASSISTANCE	404,512,049	244,223,372	648,735,421	271,672,344	377,063,077

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STATEMENT VI - 3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR EMERGENCY RELIEF AND REHABILITATION FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
AFRICA					
Angola	8,520,765	9,076,238	17,597,003	9,556,865	8,040,138
Benin	11,408		11,408		11,408
Burkina Faso	29		29	29	
Burundi	2,270,736	4,960,804	7,231,540	4,383,274	2,848,266
Chad	(200,968)	201,550	582	111,692	(111,130)
Cote d'Ivoire	18,573		18,573		18,573
Eritrea	326,629	(97,352)	229,277	118,730	110,547
Ethiopia	2,522,890	916,392	3,439,282	1,692,404	1,746,878
Guinea	1	(1)			
Kenya	3,839,601	(390,865)	3,448,736	537,786	2,910,950
Lesotho	26,590		26,590	9,221	17,369
Liberia	5,601,161	2,073,275	7,674,436	3,375,831	4,298,605
Madagascar	155,085		155,085	152,113	2,972
Malawi	92,871	(39,067)	53,804	65,141	(11,337)
Mali	13,211		13,211	5,644	7,567
Mozambique	2,068,615	(742,408)	1,326,207	797,749	528,458
Namibia	61,171		61,171	31,247	29,924
Niger	702		702	702	
Nigeria		278,313	278,313	270,703	7,610
Rwanda	28,224,885	15,189,063	43,413,948	20,972,908	22,441,040
Sierra Leone	1,588,474	1,466,047	3,054,521	1,554,624	1,499,897
Somalia	9,876,939	(403,032)	9,473,907	6,297,786	3,176,121
Uganda	1,624		1,624	731	893
United Republic of Tanzania		444,347	444,347	184,184	260,163
Zaire	524,993	3,102,169	3,627,162	2,082,231	1,544,931
Zambia	643,031	432,808	1,075,839	957,292	118,547
Zimbabwe	3,759,215	(276,368)	3,482,847	1,568,385	1,914,462
Regional	35,965	11,315,803	11,351,768	347,853	11,003,915
Area total	69,984,176	47,507,716	117,491,892	55,075,125	62,416,767

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STATEMENT VI - 3 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
THE AMERICAS AND THE CARIBBEAN					
Bolivia	1	(1)			
Costa Rica		76,308	76,308	58,467	17,841
Guyana		10,000	10,000	9,821	179
Haiti	1,900,884	(5,267)	1,895,617	1,647,004	248,613
Area total	1,900,885	81,040	1,981,925	1,715,292	266,633
EAST ASIA AND THE PACIFIC					
Cambodia	1,112		1,112	1,112	
China		258,532	258,532	257,920	612
Democratic People's Republic of Korea	813,197	1,909,000	2,722,197	2,259,583	462,614
Philippines	1,581		1,581	1,581	
Thailand	561		561	561	
Area total	816,451	2,167,532	2,983,983	2,520,757	463,226
SOUTH ASIA					
Afghanistan	2,039,154	3,193,627	5,232,781	2,913,261	2,913,261
Bangladesh	76,554	(30,212)	46,342	33,736	12,606
India	155,381		155,381	35,050	120,331
Nepal	(5,354)		(5,354)	2,164	(7,518)
Pakistan	27,627	(2,839)	24,788	707	24,081
Sri Lanka	14,327	(13,787)	540	512	28
Area total	2,307,689	3,146,789	5,454,478	2,985,430	2,469,048
MIDDLE EAST AND NORTH AFRICA					
Djibouti	331		331		331
Iran (Islamic Republic of)	4,397		4,397	4,398	(1)
Iraq	17,440,894	14,430,992	31,871,886	14,953,907	16,917,979
Jordan	16,951		16,951	6,339	10,612
Kuwait	102,146	(60,074)	42,072		42,072
Lebanon	23,436	759,936	783,372	291,666	491,706
Sudan	16,649,572	16,616,160	33,265,732	19,249,600	14,016,132
Yemen	1,023,185	(456,917)	566,268	451,598	114,670
Area total	35,260,912	31,290,097	66,551,009	34,957,508	31,593,501

STATEMENT VI - 3 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1996	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1996
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	597	462,927	463,524	122,340	341,184
Armenia	1,137,465	286,760	1,424,225	987,630	436,595
Azerbaijan	1,176,285	1,107,559	2,283,844	1,732,142	551,702
Belarus	62,427		62,427	53,580	8,847
Bosnia and Herzegovina	7,280,199	10,433,609	17,713,808	10,009,431	7,704,377
Bulgaria	548		548		548
Croatia	2,400,131	2,882,813	5,282,944	3,466,340	1,816,604
Federal Republic of Yugoslavia	2,105,629	3,161,732	5,267,361	2,640,063	2,627,298
Georgia	713,070	1,252,515	1,965,585	959,269	1,006,316
Kazakstan	493,594	293,500	787,094	665,916	121,178
Kyrgyzstan	66,585		66,585	19,898	46,687
Latvia	16,547		16,547	15,304	1,243
Republic of Moldova	118,935	(7,457)	111,478	42,975	68,503
Romania	33,075	(789)	32,286	(31,481)	63,767
Russian Federation	132,885	(140,054)	(7,169)	49,977	(57,146)
Tajikistan	985,681	2,054,430	3,040,111	1,532,387	1,507,724
The former Yugoslav Republic of Macedonia	1,358,400	716,902	2,075,302	809,959	1,265,343
Turkey	8,571		8,571	924	7,647
Turkmenistan	300,000	279,938	579,938	435,663	144,275
Ukraine	653,901		653,901	422,956	230,945
Union of Soviet Socialist Republics (former)	28,099		28,099	47,714	(19,615)
Uzbekistan	300,000	150,000	450,000	379,646	70,354
Yugoslavia (former)	3,138,678	(591,934)	2,546,744	2,177,199	369,545
Yugoslavia (former) (new area programme from 1994)	59,557	172,722	232,279	65,617	166,662
Regional	77,294		77,294	81,034	(3,740)
Area total	22,648,153	22,515,173	45,163,326	26,686,483	18,476,843
GLOBAL ASSISTANCE					
Programme Funds for the 1990s Goals	15,138		15,138	1,617	13,521
Total global assistance	15,138		15,138	1,617	13,521
TOTAL PROGRAMME ASSISTANCE	132,933,404	106,706,347	239,641,751	123,942,212	115,699,539

STATEMENT VII

STATEMENT OF APPROPRIATIONS FOR THE 1996-1997 BIENNIUM AS AT 31 DECEMBER 1996

(Thousands of United States dollars)

	Appropriations			Expenditures a/				
	Original	Transfers/ adjustments	Revised	Programme support services	Administrative services	Programme assistance	Total	Unspent (overspent)
Field offices								
Budget categories								
Category 1 - Staff costs								
International staff costs	78,179	(132)	78,047	30,421	9,712		40,133	37,914
Local staff costs	60,697	(146)	60,551	20,324	6,489		26,813	33,738
Category 2 - General operating costs	35,944	994	36,938	14,508	4,632		19,140	17,798
Total, all categories	174,820	716	175,536	65,253	20,833		86,086	89,450
Headquarters and regional offices								
Part I - Programme assistance	5,707		5,707			1,411	1,411	4,296
Part II - Programme support	165,817	715	166,532	78,258			78,258	88,274
Part III - Management and administration	174,476	(715)	173,761		76,214		76,214	97,547
Total, parts I, II and III	346,000		346,000	78,258	76,214	1,411	155,883	190,117
Overall total field offices, headquarters and regional offices	520,820	716	521,536	143,511	97,047	1,411	241,969	279,567

a/ Expenditures were incurred as follows:	1,996
Programme support services	143,511
Administrative services (statement I)	97,047
Total	240,558
Programme support services	143,511
Less: Recovery from packing and assembly activities	3,196
Net programme support services (statement I)	140,315

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STATEMENT VIII

CAPITAL ASSETS FUND: STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1996

(United States dollars)

	31 December 1996	1996 Additions	1996 Disposals	31 December 1995
ASSETS				
Cash holdings	14,862,724			15,002,620
Office buildings				
Accra, Ghana	892,862	70,533		822,329
Bamako, Mali	1,175,000			1,175,000
Bissau, Guinea-Bissau	845,485	198,587		646,898
Dar es Salaam, United Republic of Tanzania	573,418			573,418
Harare, Zimbabwe	396,291	1,444		394,847
Lusaka, Zambia	780,000			780,000
Male, Maldives	320,089			320,089
Manila, Philippines	31,000	31,000		
New Delhi, India	1,812,848			1,812,848
Niamey, Niger	667,092	27,632		639,460
Port-au-Prince, Haiti	186,037			186,037
Praia, Cape Verde	553,468	36,008		517,460
Sana'a, Yemen	268,277			268,277
Sante Fe de Bogota, Colombia	1,658,466			1,658,466
Santiago, Chile	32,143			32,143
Sao Tome and Principe	402,146	31,037	48,204	419,313
Tbilisi, Georgia	66,700	66,700		
Windhoek, Namibia	1,361			1,361
Subtotal	10,662,683 a/	462,941	48,204	10,247,945
UNICEF housing			146,477	146,477
Brasilia, Brazil	240,000			240,000
Burundi, Bujumbura	212,106			212,106
Harare, Zimbabwe	21,618			21,618
Juba, Sudan	250,000			250,000
Kampala, Uganda	65,206			65,206
Lagos, Nigeria	12,078			12,078
Maputo, Mozambique	313,272		60,827	374,099
Windhoek, Namibia				
Subtotal	1,114,280		207,304	1,321,584
TOTAL ASSETS	26,639,687	462,941	255,508	26,572,149
FUND BALANCE				
Balance brought forward	26,572,149			26,513,155
Current period income	67,538			58,994
TOTAL FUND BALANCE	26,639,687			26,572,149

a/ This does not include the amount of $2,389,329 billed by the United Nations Development Programme to UNICEF in dispute.

Notes to the financial statements

Note 1: Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, ensure a "first call for children" and build their capacity to form appropriate policies and deliver services for children and their families.

Note 2: Summary of significant accounting policies

2. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. In line with the goal of achieving harmonization of the presentation of the accounts by the agencies in the United Nations system, statements I, II, III and VII are now shown in line with the formats agreed upon by ACC.

Accounting period

4. By its decision 1987/2 (E/ICEF/1987/11), the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

8. Income consists of general resources, supplementary funds and emergency relief and rehabilitation. General resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, NGOs, the net income from Greeting Card and related Operations (GCO), unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

9. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

10. Contributions income received from National Committees for UNICEF and NGOs is accounted for on a cash basis of accounting, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

11. All other income received by UNICEF is classified as miscellaneous income and is credited as general resources.

12. The statement of income and expenditure does not include funds received and expenditures made from special accounts. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

13. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

14. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

16. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

17. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

18. All outstanding pledges for contributions are recorded as receivables (see para. 9 above).

19. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see para. 24 below).

20. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

21. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost.

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

23. The liabilities of UNICEF include contributions received in advance, special accounts, unliquidated obligations, other accounts payable, credit balances and accrued expenses. In line with the practice in the United Nations system, the medical insurance plan is now shown under liabilities.

24. By its decision 1990/26 (E/ICEF/1990/13), the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of GCO accounts

25. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of GCO. The principles of consolidation reflect the accounting policies outlined below:

(a) The reporting period and accounts of GCO are maintained on a fiscal year basis, ending 30 April. However, for consolidation purposes only, the UNICEF financial statements include the GCO accounts on a calendar year basis, as at 31 December, based on the trial balance of the GCO accounts;

(b) The financial effect of consolidating the GCO accounts on a calendar basis is reflected, most notably, in the receivables and earnings of GCO. Inter-office transactions between UNICEF and GCO are eliminated for consolidation purposes.

Note 3: Income

26. Total income from contributions for the year ended 31 December 1996 was $760,227,000, a decrease of $76,420,000 compared to the year ended 31 December 1995. Contributions for the year ended 31 December 1996 consisted of $364,783,000 for general resources, $288,969,000 for supplementary funds and $106,475,000 for emergency relief and rehabilitation.

27. Net income from GCO for the year ended 31 December 1996 was $150,420,914:

	(In thousands of United States dollars)
Income:	
Gross proceeds from sales	167 871
Private sector fund-raising	86 947
Other income	7 928
Total	262 746
Expenditures	112 325
Net income	150 421

28. Income from other sources for the year ended 31 December 1996 was $46,254,476. The major items are $22,175,358 in interest on funds held in interest-bearing deposits and in current accounts with banks and $11,653,178 in adjustments of payables related to the prior period's budgets.

29. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $12,783,000 in the accounting value of these assets and liabilities during the year ended 31 December 1996, composed of the following:

		(In thousands of United States dollars)
(a)	Revaluation of contributions receivables	2 650
(b)	Revaluation of the call and investment accounts	4 293
(c)	Revaluation of current accounts, cash on hand and other accounts	5 840
	Net decrease	12 783

Note 4: Donations-in-kind

30. Donations-in-kind valued by donors and accepted by the Executive Director at $32,982,189 were delivered by UNICEF to projects during the year 1996. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 5: Expenditures

31. Total expenditures for the year 1996 amounted to $921,108,000, which is $90,544,000 lower than the total expenditures of the preceding year. Expenditures for programme cooperation during the present year totalled $824,061,000, or $88,134,000 lower than that for the year 1995.

32. Expenditures for administrative services in 1996 were $97,047,000. In the year 1995, the comparative amount was $99,457,000.

Note 6: Write-offs

33. The amount of $14,743,000 shown on statement I includes the write-off and adjustment of pledges for the year ended 31 December 1996 totalling $13,163,000. Adjustments for write-offs of other assets and losses amounted to $1,580,000. The write-off and adjustment of pledges consist of:

(In thousands of United States dollars)

	General resources	Supplementary funds	Emergency relief and rehabilitation	Total
Supplementary funds cancelled by donors	-	6 549	2 000	8 549
Supplementary funds cancelled on completion of projects	-	1 571	2 808	4 379
Unpaid pledges	235	-	-	235
Total write-off and adjustments	235	8 120	4 808	13 163

Note 7: Assets

34. As of 31 December 1996, cash totalled $435,536,000 (statement II). Included in this amount are $57,259,000 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. The amount also includes restricted currencies of $15,533,382, consisting mostly of the following: $3,811,808 in Brazilian reals; $2,365,144 in Iraqi dinar; $1,681,071 in Indian rupees; $955,361 in Mexican nuevo pesos; $875,724 in Myanmar kyats; and $426,147 in Cuban pesos.

35. Contributions receivable for current and prior years totalled $156,985,459 as of 31 December 1996. Included in contributions receivable are $108,953,151 for supplementary funds and $34,577,419 for emergency relief and rehabilitation, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors.

36. The aggregate of accounts receivable, advances and deposits as at 31 December 1996 totalled $149,603,935, including the accounts of GCO, which total $113,461,878.

37. The aggregate value of inventory as at 31 December 1996 totalled $36,875,708, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock.

38. Capital assets reflected in the financial statements of 31 December 1996 consist of office buildings and staff housing presented at their acquisition cost of $11,776,963, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets. The depreciated value of the GCO capital assets is $2,019,342. Details of UNICEF capital assets, except GCO, are given in statement VIII.

39. The cost of non-expendable property as at 31 December 1996 totalled $49,953,501. Computer equipment acquired in 1996 has been charged against the administrative budget, a procedure consistently applied since 1986, and is not reflected in the statements.

40. As at 31 December 1996, the organization's call accounts and time deposits were valued at $403,436,675. The application of the United Nations rates of exchange as of 1 January 1997 will result in a foreign exchange loss of $1,764,439 and decrease the value of the call accounts and time deposits to $401,672,236.

Note 8: Reserves

41. In 1950, the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. There were no movements in the reserve for the year 1996:

	(In United States dollars)
Balance, 1 January 1996	104 010
Charges against the reserve in 1996	(-)
Balance, 31 December 1996	104 010

42. In 1987, UNICEF established a reserve of $100,000 to self-insure for property losses. This reserve was funded equally from the biennium 1987-1988 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. The procedure of replenishing the reserve accounts from income was discontinued in 1993. There were no movements in the reserve for the year 1996:

	(In United States dollars)
Balance, 1 January 1996	26 399
Charges against the reserve in 1996	(-)
Balance, 31 December 1996	26 399

Note 9: Contingent liability - staff benefits

43. The net contingent liability for staff benefits as at 31 December 1996 is estimated at $66,263 consisting of the following:

	(In thousands of United States dollars)
Accumulated leave	22 604
Repatriation grant	43 659
Total	66 263

44. There is no provision in the accounts for this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

SCHEDULE TO THE FINANCIAL STATEMENTS

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1996

(United States dollars)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
COUNTRIES										
Algeria	25,000	47	25,047							25,047
Andorra	5,000		5,000		47,629	47,629		5,258	5,258	57,887
Argentina				341,355	1,286,373	1,627,728				1,627,728
Australia	3,609,023	5,852	3,614,875	8,409,654	7,862,498	16,272,152		1,813,095	1,813,095	21,700,122
Austria	1,984,742		1,984,742	1,494,700	415,954	1,910,654		417,089	417,089	4,312,485
Azerbaijan					19,790	19,790				19,790
Bangladesh	30,101		30,101		47,393	47,393				77,494
Barbados		64	64							64
Belgium	2,555,911	158	2,556,069	1,692,954	528,998	2,221,952		353,630	353,630	5,131,651
Belize	10,000		10,000							10,000
Benin	3,500		3,500							3,500
Bhutan	6,956		6,956							6,956
Bolivia		2,697	2,697	47,222		47,222				49,919
Brazil	300,000		300,000		10,537,318	10,537,318				10,837,318
Bulgaria	160		160							160
Canada	10,480,990	166	10,481,156	9,828,343	7,685,250	17,513,593	8,488,340	438,806	8,927,146	36,921,895
Chad				139,500		139,500				139,500
Chile	76,000		76,000		24,351	24,351				100,351
China	1,112,077	312	1,112,389							1,112,389
Colombia	449,922		449,922		6,670	6,670				456,592
Côte d'Ivoire					1,533	1,533				1,533
Costa Rica	26,761		26,761							26,761
Cuba	24,817		24,817		12,946	12,946				37,763
Czech Republic	149,254		149,254							149,254
Democratic People's Republic of Korea	9,662		9,662							9,662
Denmark	31,484,314		31,484,314	99,858	227,413	327,271	1,192,504		1,192,504	33,004,089
Djibouti	1,000		1,000							1,000
Ecudor					43,593	43,593				43,593
Egypt	38,576		38,576							38,576
El Salvador	50,000		50,000							50,000
Ethiopia	49,509		49,509							49,509
Federal Republic of Yugoslavia								16,004	16,004	16,004
Fiji	3,453		3,453							3,453
Finland	12,616,107		12,616,107	1,192,752	309,314	1,502,066	1,515,771	88,403	1,604,174	15,722,347
France	9,615,385	153,283	9,768,668		1,260,515	1,260,515	58,252	1,959,011	2,017,263	13,046,446
Gabon				198,059		198,059				198,059
Germany	8,053,691	80,571	8,134,262		15,421,255	15,421,255	1,250,463	4,900,658	6,151,121	29,706,638
Ghana	5,000		5,000							5,000
Greece	220,000		220,000		86,225	86,225		86,225	86,225	392,450
Guatemala					32,141	32,141				32,141
Guinea					16,444	16,444				16,444
Guinea-Bissau	2,500		2,500		20,754	20,754				23,254
Guyana	1,474	300	1,774							1,774
Haiti				503,240		503,240				503,240
Holy See	2,000		2,000							2,000
Honduras	46,019		46,019							46,019
Hong Kong	14,607		14,607		1,366,677	1,366,677		258,532	258,532	1,639,816
India		11,217	11,217		72,254	72,254				83,471
Indonesia		3,297	3,297							3,297
Iran (Islamic Republic of)	88,000		88,000							88,000

SCHEDULE TO THE FINANCIAL STATEMENTS (continued)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Ireland	1,657,335	31	1,657,366	781,469		781,469	903,379		903,379	3,342,214
Israel	110,000		110,000							110,000
Italy				4,911,399	2,536,826	7,448,225	4,248,010	2,409,701	6,657,711	14,105,936
Jamaica	475	28	503							503
Japan	30,930,000	35,730	30,965,730	1,000,000	7,226,305	8,226,305	5,870,000	1,637,714	7,507,714	46,699,749
Jordan	14,124		14,124		2,000	2,000				16,124
Kenya					2,000	2,000				2,000
Kuwait	200,000	100	200,100							200,100
Lao People's Democratic Republic	5,000		5,000							5,000
Lebanon	5,000		5,000		12,601	12,601				17,601
Libyan Arab Jamahiriya	447,223		447,223							447,223
Luxembourg	319,489	338	319,827		213,725	213,725	333,456		333,456	867,008
Madagascar				150,000		150,000				150,000
Malawi	2,614		2,614							2,614
Malaysia	84,000		84,000							84,000
Maldives	5,051		5,051							5,051
Mali					2,551	2,551				2,551
Malta	4,139		4,139							4,139
Mauritania	3,676		3,676							3,676
Mauritius	6,452	239	6,691		55,018	55,018				61,709
Mexico	210,750		210,750		83,553	83,553				294,303
Monaco	17,908		17,908		59,289	59,289				77,197
Mongolia	10,000	472	10,472							10,472
Morocco	86,634		86,634							86,634
Myanmar		800	800							800
Namibia	4,000		4,000							4,000
Netherlands	29,866,764	232,584	30,099,348	28,094,548	14,008,844	42,103,392	20,262,400	1,273,315	21,535,715	93,738,455
New Zealand	600,000	1,530	601,530	330,342		330,342		202,269	202,269	1,134,141
Nigeria		1,120	1,120		13,671	13,671				14,791
Norway	39,602,370	7,012	39,609,382	12,436,586	18,074	12,454,660	3,372,968	52,700	3,425,668	55,489,710
Oman	50,000	2,142	52,142							52,142
Pacific island countries					106,535	106,535				106,535
Pakistan	126,758		126,758		16,298	16,298				143,056
Panama	25,000		25,000							25,000
Paraguay	6,000		6,000							6,000
Peru				996,611	46,625	1,043,236				1,043,236
Philippines	213,966		213,966		653,990	653,990	3,000		3,000	870,956
Poland	47,970		47,970							47,970
Portugal	100,000		100,000		60,769	60,769		100,946	100,946	261,715
Republic of Korea	1,200,000	500	1,200,500		600,468	600,468	350,000	200,000	550,000	2,350,968
Republic of Moldova					7,900	7,900				7,900
Romania	2,795		2,795							2,795
Saint Lucia	2,586		2,586							2,586
Saint Vincent and the Grenadines	1,500		1,500							1,500
San Marino					81,329	81,329				81,329
Saudi Arabia	2,000,000	90,169	2,090,169							2,090,169
Senegal					106,500	106,500				106,500
Singapore	20,000		20,000					4,142	4,142	24,142
Slovenia	1,250		1,250							1,250
South Africa	26,247	63	26,310							26,310
Spain	2,097,169	25	2,097,194	238,838	11,682,795	11,921,633		2,744,941	2,744,941	16,763,768
Sri Lanka	16,830		16,830	844,595		844,595				861,425
Sudan	1,000	97	1,097					7,488	7,488	8,585
Swaziland	1,867		1,867							1,867
Sweden	42,544,956		42,544,956	41,442,619	41,206	41,483,825	7,712,658		7,712,658	91,741,439
Switzerland	13,178,295	206,927	13,385,222	2,679,459	9,503,960	12,183,419	2,319,532	729,292	3,048,824	28,617,465

SCHEDULE TO THE FINANCIAL STATEMENTS (continued)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Syrian Arab Republic	24,060		24,060		4,832	4,832				28,892
Thailand	342,034		342,034		769,199	769,199				1,111,233
The former Yugoslav Republic of Macedonia								5,911	5,911	5,911
Trinidad and Tobago	1,679		1,679							1,679
Tunisia	37,229	364	37,593							37,593
Turkey	125,000		125,000	6,821	60,000	66,821		36,516	36,516	228,337
Uganda					1,400	1,400				1,400
United Arab Emirates	200,000		200,000							200,000
United Kingdom of Great Britain and Northern Ireland	13,076,923	190,643	13,267,566	12,278,297	4,055,020	16,333,317	4,890,680	1,246,587	6,137,267	35,738,150
United Republic of Tanzania	3,735		3,735							3,735
United States of America	100,000,000	24,682	100,024,682	33,477,577	10,809,145	44,286,722	9,756,089	1,549,413	11,305,502	155,616,906
Venezuela	12,179		12,179							12,179
Viet Nam	12,300		12,300		27,015	27,015				39,315
Yemen	16,720		16,720							16,720
Zambia	14,266		14,266	127,000		127,000	505,475		505,475	646,741
Zimbabwe	4,854	1,139	5,993							5,993
Subtotal Countries	362,879,683	1,054,699	363,934,382	183,743,766	110,202,731	273,946,529	75,032,977	22,537,846	95,570,823	733,451,534
INTERGOVERNMENTAL AGENCIES										
European Union				2,974,656		2,974,656	9,155,282		9,155,282	12,129,938
OPEC Fund				150,000		150,000				150,000
Subtotal Intergovernmental agencies				3,124,656		3,124,656	9,155,282		9,155,282	12,279,938
Income adjustments to prior periods	1,474,644		1,474,644	(456,430)		(456,430)	181,067		181,067	1,199,281
Refund of contributions				(4,467,375)		(4,467,375)	(1,776,195)		(1,776,195)	(6,243,570)
TOTAL GOVERNMENTS AND INTER-GOVERNMENTAL AGENCIES	364,354,327	1,054,699	365,409,026	181,944,649	110,202,731	272,147,380	80,593,131	22,537,846	103,130,777	740,687,183
NON-GOVERNMENTAL ORGANIZATIONS										
Audrey Hepburn Tribute					17,427	17,427				17,427
Bernard Van Leer Foundation, Netherlands					92,796	92,796				92,796
Canadian Public Health Association					75,452	75,452				75,452
International Child Development Centre					6,426	6,426				6,426
International Development Research Centre					72,213	72,213				72,213
Lions Club					1,923	1,923				1,923
Nippon Foundation					2,544,100	2,544,100				2,544,100
Rädda Barnen, Sweden NGO					32,112	32,112				32,112
Redd Barna, Norway NGO					32,541	32,541				32,541
Rotary International					12,760,150	12,760,150				12,760,150
Tetsuko Kuroyanagi, Japan		1,000,000	1,000,000					1,000,000	1,000,000	2,000,000
The Rockefeller Foundation					20,135	20,135				20,135
UN Women's Guild					12,692	12,692				12,692
UN and UN agencies' staff		5,500	5,500							5,500
Subtotal Non-governmental organizations		1,005,500	1,005,500		15,687,967	15,687,967		1,000,000	1,000,000	17,673,467
Income adjustments to prior periods		(1,631,273)	(1,631,273)		(6,433)	(6,433)		(789)	(789)	(1,638,495)
TOTAL GOVERNMENTS, INTERGOVERNMENTAL AND NON-GOVERNMENTAL	364,354,327	428,926	364,783,253	181,944,649	125,864,265	287,808,914	80,593,131	23,536,857	104,129,988	756,722,155

SCHEDULE TO THE FINANCIAL STATEMENTS (completed)

Donor	General resources			Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
UNITED NATIONS SYSTEM										
IFAD, Rome					373,667	373,667				373,667
UNDHA								1,295,565	1,295,565	1,295,565
UN, Emergency Funds (DHA/Iraq)								925,000	925,000	925,000
UN Secretariat					511,898	511,898		90,435	90,435	602,333
UNCDF, New York					100,380	100,380				100,380
UNDP, New York					4,000	4,000				4,000
UNESCO, Paris					10,000	10,000				10,000
UNFPA, New York								(1,000)	(1,000)	(1,000)
UNHCR, Geneva					154,583	154,583				154,583
WFP, Rome					4,500	4,500				4,500
Subtotal United Nations system					1,159,028	1,159,028		2,310,000	2,310,000	3,469,028
Income adjustments to prior periods					586	586		35,128	35,128	35,714
TOTAL UNITED NATIONS SYSTEM					1,159,614	1,159,614		2,345,128	2,345,128	3,504,742
GRAND TOTAL	364,354,327	428,926	364,783,253	161,944,649	127,023,879	288,968,528	80,593,131	25,881,985	106,475,116	760,226,897

SUMMARY

	General resources	Supplementary funds	Emergency relief	Total
Governments	362,732,527	158,819,993	71,437,849	592,990,369
Intergovernmental agencies	1,621,800	3,124,656	9,155,282	13,901,738
National Committees	(1,096,365)	90,850,392	21,764,282	111,518,309
Non-governmental organizations	1,525,291	35,013,873	1,772,575	38,311,739
United Nations system		1,159,614	2,345,128	3,504,742
GRAND TOTAL	364,783,253	288,968,528	106,475,116	760,226,897